

The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204

August 9, 1982



— JOYCE HANPERS
COMMISSIONER

The Public Schools operates a non-profit school lunch program which serves lunches on a daily basis to 6,000 students and to a small number of non-students. The meals are prepared by school employees and are served on school premises.

The school system also operates a non-profit culinary arts training program. As part of the program, students operate a restaurant which serves low-cost meals to the public. The restaurant is located in one of the schools.

You inquire whether meals furnished to non-students by the school lunch program and by the restaurant operated by the culinary arts program are subject to the sales tax on meals.

General Laws Chapter 64H, Section 6(cc) provides an exemption for sales of meals furnished to students by public and private nonprofit schools and meals furnished through hot lunch programs for the elderly established under Section 11L of Chapter 15.

Based on the foregoing, it is ruled that:

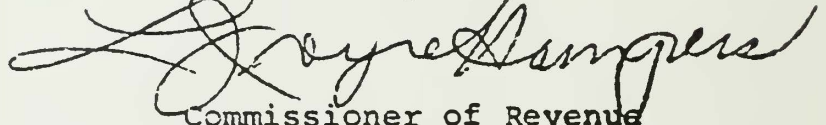
1. Sales of meals to non-students by the school lunch program are subject to the sales tax on meals except for those meals served to persons sixty years of age or over and their spouses whose participation in a hot lunch program established under Section 11L of Chapter 15 has been approved by the Secretary of Elder Affairs.

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2. Sales of meals to non-students by the restaurant operated by the culinary arts program are subject to the sales tax on meals.

3. Sales of meals to students by the schools are not subject to the tax.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Jayne Sampers".

Commissioner of Revenue

LJE:JD:mf

LR 82-79